

November 19, 2001

The Honorable Kathy P. Crane  
Clerk of the Circuit Court  
County of Washington

Board of Supervisors  
County of Washington

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Washington for the period October 1, 2000 through September 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Improve Accounts Receivable Management

In 13 of 15 unpaid cases tested, we found that the Clerk took up to seven weeks to record judgments in the Judgment Lien Automated Index and Imaging System. The Clerk waits until the Judge signs the court order before recording an account. Section 8.01-446 of the Code of Virginia requires the Clerk to record unpaid fines and costs in the Judgment Lien Docket "without delay." The Clerk should promptly record all unpaid fines and costs in the Judgment Lien Automated Index and Imaging System, which will help maximize collection efforts.

We discussed these comments with the Clerk on November 19, 2001, and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Charles B. Flannagan, II, Chief Judge  
Mark K. Reeter, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts